

Exhibit 31

Thursday 25.02.2021

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Interrogations in the dividend case: Scarce resources, cluttered IT systems and lack of control created chaos

On Tuesday, the Commission of Inquiry into Tax continued its interrogations in connection with the case of dividend tax fraud. This time, the turn came to former employees of the Skat administration, who could tell about an ongoing chaotic situation for many years born of cuts and depopulation.



The court in Frederiksberg, where the Tax Commission will dig the last 15 years in Tax, Wednesday 6 March 2019. On Tuesday 19 March, another round of interrogations was held; this time it was former employees of the Skat administration, who in their time sat with the reports of refund of dividend tax to foreign companies, who had to give an explanation



Messy IT systems. Lack of management responsibility. Cuts and fewer employees to lift tasks. The result: a chaotic administration in Skat, which foreign fraudsters for many years used to drain the treasury for 12.1 billion. This was the conclusion from former employees of the Tax Administration when the Commission of Inquiry into Tax on Tuesday conducted another round of hearings in the Court in Frederiksberg.

Along the way, employees were able to tell about an administration that was plagued by many problems, which were only exacerbated over the years, when there were more cuts in Tax and fewer hands on the wheel in the administration. Everything from clutter in IT systems to lack of management involvement and control of the many payouts came to light during the interrogations, which created fertile ground for a chaotic administration.

‘Resources were constantly declining. We were becoming fewer and fewer all the time,’ said former employee of Skat’s administration of dividend refunds, Bente Klein Fridberg.

Only one in bookkeeping at the end

The task of the Commission of Inquiry into Tax is to dig into the last 15 years of scandal cases in Tax, including the fraud with dividend tax. The Commission is scheduled to hold a total of 106 hearings before the end of the year.

The first interrogations started earlier in March, and until now it has been former employees of the Ministry of Taxation’s Internal Audit (SIR) who have had to explain about the many warnings they gave to Tax about the lack of control over dividend tax. Now the turn had come to the administrative office, which in its time sat with the dividend area.

The former administration staff could report a winged crew, and the situation only got worse the more years went by. According to the employees, the department was continuously depopulated due to automation and savings. This had a decisive effect on how good the quality of bookkeeping and control administration could perform.

‘We became fewer and fewer. In the end, it was only me who sat in the bookkeeping,’ said Birgitte Normann Grevy, who in her time was responsible for the accounting of reports and payments of dividend tax.

According to Jette Knudsen, another former employee in the administration, the various IT systems in which the employees entered the information were a major source of frustration in their daily work. Sometimes it could happen, she said, that there was so much cock in the systems that the hidden history of reports regarding dividend tax smoked out of the system. This only made it more difficult for the administration to control the billions that were paid out, which was continuously discussed in the office, said Jette Knudsen.

It is an experience that Birgitte Normann Grevy could easily recognize during the interrogation. The control of the dividend tax was a recurring concern for the administration, because such a control did not really exist.

‘It simply came to our notice then. Lisbeth Rømer (former head of department at Skat, *ed.*) Said that they paid out blindly because there was no control,’ added Birgitte Normann Grevy.

Seen in the light of hindsight, said Jette Knudsen, one should have exercised a more stringent control over which bank accounts the money refunds ended up on. It was because you could

“When you look at it today, it would have been smart to get a copy of the bank statement, because then you would have been able to see the activities on the account. But that was never the case,” she said.

Convicted employee will not testify

In conclusion, during the interrogations, it emerged that a key protagonist in all the misery about Tax and the case of dividend tax will not come forward with his testimony. It concerns the former Tax employee Sven Jørgen Nielsen, who has been convicted by the city and high court for gross fraud, tax evasion, bribery and for having cheated with refunds of dividend tax. Thus, the Commission of Inquiry will not this time gain insight into Sven Jørgen Nielsen's role in the case of dividend tax fraud.

"I must note that Sven Jørgen Nielsen and his co-chair have resigned to attend the commission's interrogations, as Sven Jørgen Nielsen does not wish to testify at this time," said the chairman of the commission of inquiry, Michael Ellehauge, at the end of today's testimony.

Sven Jørgen Nielsen was last year sentenced to five years unconditional imprisonment for his fraud, which he had committed with his friend Torben Wulff Dileng, who received four and a half years in prison.

It was originally planned that Sven Jørgen Nielsen should have been educated before the commission of inquiry and testified on March 26 this year. But now the plans have been changed, and it is unknown when and whether the convicted ex-employee in Skat will be questioned.

FACTS

Commission of Inquiry into Tax

On Tuesday, the Commission of Inquiry into Tax began its interrogations. The commission was set up in 2017. Here you can read who the commission consists of, what it should be and how much it costs:

Members:

- * Michael Ellehauge, District Judge in the Western High Court
- * Elsebeth Aaes-Jørgensen, lawyer at Norrbom Vinding
- * Professor Søren Højgaard Mørup from Aarhus University

Questioner:

- * Jens Lund Mosbek, lawyer from Kromann Reumert

Deputies:

- * Rikke Holler, national judge at the Western High Court
- * Sune Troels Poulsen, lawyer from Mazanti-Andersen Korsø Jensen
- * Professor Karsten Revsbech

Tasks:

- * The Commission will examine a total of six elements of Tax in the period from 2002 to 2017. First, the Commission's task was to examine:



- The collection of recovery from the state and municipalities at the agency Tax.
- The efficiencies in Tax.
- * In April 2018, a supplement was made to the Commission's task, which means that three more issues need to be examined:
 - How did Tax handle the payments of dividend tax?
 - How were the tax departments that handled dividend tax organized?
 - How did the Ministry of Taxation supervise Skat's handling of dividend tax?

The Commission must state this:

- * A description of the course.
- * Proposals for legislative changes, administrative provisions or new practices.
- * Legal assessment of whether anyone can be held liable.

Price:

- * An estimate from the Ministry of Justice is 308 million kroner. The most expensive commission study to date was the PET Commission of DKK 77 million.

Sources: Radio24syv, Investigation Commission on Tax, Ministry of Justice

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Jeg må sige, at jeg synes, vi prøver at lave et virkelig gennemarbejdet og faktisk jekket satireprogram hver uge. Jeg synes sgu ikke, vi bidrager til misinformation i stor stil.« siger Jonatan Spang efter kritik af hans brug af deepfake-videoer i »Tæt på Sandheden« på DR2.
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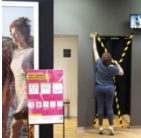
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